November 18, 2021

MEMORANDUM FOR ALL SERVICES AND ENFORCEMENT EMPLOYEES

FROM: Douglas W. O'Donnell
Deputy Commissioner for Services and Enforcement

SUBJECT: Temporary Deviation from Handwritten Signature Requirement for Limited List of Tax Forms

This memorandum revises the memorandum issued on April 15, 2021 (Control Number NHQ-10-0421-0002).

As part of our response to the COVID-19 situation, we have taken steps to protect employees, taxpayers and their representatives by minimizing the need for in-person contact. Taxpayer representatives have expressed concerns with securing handwritten signatures during these times for forms that are required to be filed or maintained on paper. To alleviate these concerns while promoting timely filing, we are implementing a deviation with this memorandum that allows taxpayers and representatives to use electronic or digital signatures\(^1\) when signing certain forms that currently require a handwritten signature. The forms to which this flexibility applies can be found in the attachment to this memo. Such forms must be signed and postmarked on August 28, 2020 or later. The attachment may be updated from time to time to either add or remove applicable forms as appropriate.

Attachment

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\(^1\) Electronic and digital signatures appear in many forms when printed and may be created by many different technologies. No specific technology is required for this purpose during this temporary deviation.
Form 11-C, Occupational Tax and Registration Return for Wagering;
Form 637, Application for Registration (For Certain Excise Tax Activities);
Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
Form 706-A, U.S. Additional Estate Tax Return;
Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions;
Form 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust;
Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts;
Form 706 Schedule R-1, Generation Skipping Transfer Tax;
Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax Return;
Form 730, Monthly Tax Return for Wagers;
Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons;
Form 1066, U.S. Income Tax Return for Real Estate Mortgage Investment Conduit;
Form 1120-C, U.S. Income Tax Return for Cooperative Associations;
Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation;
Form 1120-H, U.S. Income Tax Return for Homeowners Associations;
Form 1120-IC DISC, Interest Charge Domestic International Sales – Corporation Return;
Form 1120-L, U.S. Life Insurance Company Income Tax Return;
Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;
Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return;
Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts;
Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies;
Form 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B);
Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship;
Form 1128, Application to Adopt, Change or Retain a Tax Year;
Form 2678, Employer/Payer Appointment of Agent;
Form 3115, Application for Change in Accounting Method;
Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts;
Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner;
Form 4421, Declaration – Executor’s Commissions and Attorney’s Fees;
Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes;
Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues;
Form 8038-G, Information Return for Tax-Exempt Governmental Bonds;
Form 8038-GC, Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales;
Form 8283, Noncash Charitable Contributions;
Form 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file Signature Authorization Forms;
Form 8802, Application for U.S. Residency Certification;
Form 8832, Entity Classification Election;
Form 8971, Information Regarding Beneficiaries Acquiring Property from a Decedent;
Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement; and
Elections made pursuant to Internal Revenue Code section 83(b).